

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995
4 By: Senator Todd

A Bill

SENATE BILL 329

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE § 26-52-510 AND § 26-53-126
9 TO PROVIDE THAT LICENSED *MOTOR VEHICLE DEALERS AND USED*
10 *MOTOR VEHICLE DEALERS WHO PURCHASE USED MOTOR VEHICLES MAY*
11 *OBTAIN TITLE TO THE USED MOTOR VEHICLES WITHOUT SALES OR*
12 *USE TAX BEING COLLECTED ON THE TRANSFER; TO ALLOW*
13 *MANUFACTURED HOME DEALERS WHO PURCHASE USED MANUFACTURED*
14 *HOMES TO OBTAIN TITLE TO THE USED MANUFACTURED HOMES*
15 *WITHOUT SALES OR USE TAX BEING COLLECTED ON THE TRANSFER;*
16 *AND FOR OTHER PURPOSES."*

Subtitle

19 "AN ACT TO PROVIDE THAT USED MOTOR
20 VEHICLES PURCHASED BY *MOTOR VEHICLE*
21 *DEALERS AND USED MOTOR VEHICLE DEALERS*
22 *MAY OBTAIN TITLE TO THE USED MOTOR*
23 *VEHICLES WITHOUT SALES OR USE TAX BEING*
24 *COLLECTED."*

27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

29 SECTION 1. Arkansas Code § 26-52-510 is amended by adding a new
30 subsection (f) to read as follows:

31 "*(f) Any motor vehicle dealer licensed pursuant to § 27-14-601(a)(6)*
32 *who has purchased a used motor vehicle may, upon payment of all applicable*
33 *registration and title fees, register the vehicle for the sole purpose of*
34 *obtaining a certificate of title to the vehicle without payment of gross*
35 *receipts tax. No license plate shall be provided with such registration and*

1 *the used vehicle titled by a dealer under this subsection may not be operated*
2 *on the public highways unless there is displayed thereon a dealer's license*
3 *plate issued under the provisions of § 27-14-601(a)(6)(B)(ii)."*

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5 *SECTION 2. Arkansas Code § 26-52-504 is amended by adding a new*
6 *subsection (d) to read as follows:*

7 *"(d) Any manufactured home dealer licensed pursuant to § 27-14-*
8 *601(a)(6) who has purchased a used manufactured home may, upon payment of all*
9 *applicable registration and title fees, register the used manufactured home*
10 *for the sole purpose of obtaining a certificate of title without payment of*
11 *gross receipts taxes. No license plate or decal shall be provided with such*
12 *registration, and any used manufactured home titled by a dealer under this*
13 *subsection may not be transported on the public highways unless there is*
14 *displayed thereon a dealer's license plate issued under the provisions of §*
15 *27-14-601(a)(6)(B)(ii)."*

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17 *SECTION 3. Arkansas Code § 26-53-126 is amended by adding a new*
18 *subsection (e) to read as follows:*

19 *"(e) Any motor vehicle dealer licensed pursuant to § 27-14-601(a)(6)*
20 *who has purchased a used motor vehicle may, upon payment of all applicable*
21 *registration and title fees, register the vehicle for the sole purpose of*
22 *obtaining a certificate of title to the vehicle without payment of use tax.*
23 *No license plate shall be provided with such registration and the used*
24 *vehicle titled by a dealer under this subsection may not be operated on the*
25 *public highways unless there is displayed thereon a dealer's license plate*
26 *issued under the provisions of § 27-14-601(a)(6)(B)(ii)."*

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28 *SECTION 4. All provisions of this act of a general and permanent*
29 *nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas*
30 *Code Revision Commission shall incorporate the same in the Code.*

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32 *SECTION 5. If any provision of this act or the application thereof to*
33 *any person or circumstance is held invalid, such invalidity shall not affect*
34 *other provisions or applications of the act which can be given effect without*
35 *the invalid provision or application, and to this end the provisions of this*

1 act are declared to be severable.

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3 SECTION 6. All laws and parts of laws in conflict with this act are
4 hereby repealed.

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/s/Todd

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